

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee

NYS Education Department
80 Wolf Road, Albany, NY

August 18, 2025

The following members were present:

David Iles, CPA, Chair
David Pitcher, CPA
Jesse Wheeler, CPA
Jason Mayausky, CPA

Grace G. Singer, CPA, Vice Chair
Andy Neyman, CPA
Mike Nawrocki, CPA

Others in attendance:

Jennifer Winters, CPA, Executive Secretary, NYS Education Department
Thomas Cordell, Auditor 2, NYS Education Department

Executive Session: On a motion by Mr. Wheeler and seconded by Ms. Singer, the Committee voted to enter executive session at 11:13 a.m.

Minutes and Peer Review Determinations: Based on a motion made by Mr. Pitcher and seconded by Mr. Neyman, the Committee approved the May 13, 2025, executive meeting minutes and peer review determinations. Mr. Nawrocki and Mr. Mayausky abstained.

PRIMA Peer Review: No items.

Dropped Firms – 22 total - Firm Registration: 10 Current, 10 Delayed Registrations and 2 Not Registered.

Terminated Firms – 1 total - Firm Registration: 1 Current, 0 Delayed Registrations and 0 Not Registered.

- a). **Firms that require continued oversight:** 10 firms will remain on the dropped monitoring list.
- b). **Firms that submitted a Form 6PR/6T/6R to claim exempt that the firm is no longer performing attest services. No longer require oversight:** 2 firms will be removed from the monitoring list.
- c). **Firms that are reenrolled and no longer require oversight:** 6 firms will be removed from the monitoring list.
- d). **Firms that were dropped and no response was received. Referred to OPD and no longer require oversight:** 4 firms will be removed from the monitoring list.
- e). **Firms that were dropped then subsequently terminated. Referred to OPD and no longer require oversight:** 1 firm will be removed from the monitoring list.

The Committee used the 5/31/2025 date for the cut off for the following determinations for this meeting for the system and engagement reviews outstanding corrective actions.

Report of Adverse System Reviews: The committee unanimously (except as noted abstentions) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 30 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: 11 firms will be removed from the monitoring list.

c.) Firms that were monitored, referred to OPD and no longer require oversight: 1 firm will be removed from the monitoring list.

2. Report of Adverse Engagement Reviews: The committee unanimously (except as noted) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 14 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: 12 firms will be removed from the monitoring list.

c.) Firms that were monitored, referred to OPD and no longer require oversight:
None.

3. NPRC Firm Determinations: The committee unanimously (except as noted) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 3 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: 1 firm will be removed from the monitoring list.

c.) Firms that were monitored, referred to OPD and no longer require oversight:
None.

AICPA Tickets:

Additional Firms Not Registered: The Committee discussed the list of firms that received a pass report while not registered as a public accounting firm. Mr. Nawrocki and Mr. Wheeler noted that firms do not receive a pass with deficiencies or failed report if the firm is not registered under system reviews and would obtain a Finding for Further Consideration (FFC). The Committee requested that Ms. Winters will follow up with Allison Henry and obtain a copy of the alert sent to firms.

Terminated firms shown as Not Enrolled in FSBA instead of Terminated: The Committee discussed the issue of firms not showing as terminated from the AICPA Peer Review Program in Facilitated State Board Access and the meeting held with the AICPA. The AICPA noted that the discrepancy from the notification emailed to the Board of the listing firms as terminated and the status in FSBA was a timing issue with PRIMA/FSBA being updated. The issue now seems to be resolved.

Firm A: The Committee discussed this specific firm as an example of firms receiving a pass report while never being properly registered with NYS.

AICPA Enrolled Firms:

FSBA Report of Enrolled NY Firms: Ms. Winters brought to the PROC's attention that the FSBA listing of enrolled firms stopped at the first 500 firms with firms beginning with the letter "G". The AICPA was not able to provide us with a complete listing of enrolled firms per the meeting held with them. Moving forward, Mr. Cordell will periodically gather a list of newly enrolled firms as they do not appear in the regular reports.

NY Firms/ NPRC Firms: The Committee briefly discussed the lists of NY firms that were/are in NPRC firms that should have been on the monitoring lists.

New Business: None.

On a motion by Ms. Singer and seconded by Mr. Mayausky, the Committee unanimously agreed to close executive session and end the meeting at 12:35 p.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary